PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Appl. No.

10/539,109

Applicant

Koji Yoshino June 15, 2005

Filed Title

MICROWAVE HEATING DEVICE

Confirmation No.

52054

TC/A.U.

3998

Examiner

Quang T. Van

Customer No.

52054

Docket No.

NGB-38340

LETTER

Mail Stop Missing Parts Commissioner for Patents P.O. Box 1450 Alexandria, Va. 22313-1450

Sir/Madam:

In response to the Notice of Non-Compliant Amendment dated April 18, 2008 applicant attaches herewith the required Replacement and Annotated Drawing Sheet. The one-month period for responding expires on May 18, 2008.

If there are any further fees resulting from this, please charge such fees to Deposit Account No. 16-0820, Order No. NGB-38340.

Respectfully submitted, PEARNE & GORDON LLP

R_V

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May 9, 2008